

FIRST REGULAR SESSION

# SENATE BILL NO. 585

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR CROWELL.

Read 1st time February 26, 2007, and ordered printed.

TERRY L. SPIELER, Secretary.

2425S.011

## AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales and use taxes on manufacturing.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Chapter 144, RSMo, is amended by adding thereto one new  
2 section, to be known as section 144.054, to read as follows:

**144.054. 1. As used in this section, the following terms mean:**

2 **(1) "Processing", any mode of treatment, act, or series of acts**  
3 **performed upon materials to transform or reduce them to a different**  
4 **state or thing, including treatment necessary to maintain or preserve**  
5 **such processing by the producer at the production facility;**

6 **(2) "Recovered materials", those materials which have been**  
7 **diverted or removed from the solid waste stream for sale, use, reuse, or**  
8 **recycling, whether or not they require subsequent separation and**  
9 **processing.**

10 **2. In addition to all other exemptions granted under this chapter,**  
11 **there is hereby specifically exempted from the provisions of sections**  
12 **144.010 to 144.525 and 144.600 to 144.761, and section 238.235, RSMo,**  
13 **and the local sales tax law as defined in section 32.085, RSMo, and from**  
14 **the computation of the tax levied, assessed, or payable under sections**  
15 **144.010 to 144.525 and 144.600 to 144.761, and section 238.235, RSMo,**  
16 **and the local sales tax law as defined in section 32.085, RSMo, electrical**  
17 **energy and gas, whether natural, artificial, or propane, water, coal, and**  
18 **other utilities, chemicals, and materials used or consumed in the**  
19 **manufacturing, processing, compounding, mining, or producing of any**  
20 **product, or used or consumed in the processing of recovered materials,**

21 or used in research and development related to manufacturing,  
22 processing, compounding, mining, or producing any product.

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